

## Tithing

- **Questions to Consider**
  - What is tithing?
  - How did people tithe in the Bible?
  - Is tithing only an Old Testament practice?
  - What is the purpose of tithing?
  - How should we tithe?
- **Opening Thoughts**
  - One study shows that only 10-25 percent of church members tithe (StateofthePlate.info)
  - On average, Christians GIVE only about 2.5 percent of their income
    - during the Great Depression this was 3.3 percent
  - Health Resource Funding
    - "People are more likely to practice tithing when they begin the practice in their teens or early twenties."
    - "People who tithe regularly typically have less **debt** than other demographics"
  - Did you know?
    - Tithing was a common practice in the ancient world. Not limited to the Jewish nation.
    - Egyptian clay tablets dated with certainty to between 3300 B.C. and 3200 B.C., provide records of linen and oil deliveries as a tithe to King Scorpion I.
    - Also, read 1 Samuel 8:15-17 (Samuel describing what having a king looks like)
    - Giving a tithe recognized one's:
      - kingship
      - ownership (of the land)
      - protection the king promised the people
    - God uses a common-known tax concept and makes literal and spiritual applications.
- **What Is Tithing?**
  - look up the words "tithe" or "tithes" or "tithing" (KJV)
    - definitions:
      - Strong's Concordance: "a tenth part"
      - Webster: "a tenth part"
  - often combined with the word "offerings" (7 times)
    - notice: "tithes" and "offerings" are separate and distinct
      - not the same thing
      - one does not replace the other
      - both are necessary
- **Tithing Principles and Examples in the Old Testament**
  - **Cain and Abel** – Genesis 4:3-7
    - gave a part back to God
      - this was part of their living
      - the ancient world operated more on bartering than coinage
        - paid in food, animals, grain, etc.

- **Abraham and Melchizedek** – read Genesis, Chapter 14
  - Lot had been taken captive by a confederation of kings
  - Abraham and his servants were victorious over these kings
  - Abraham rescued Lot and brings back "all the goods"
  - Abraham meets Melchizedek, who is:
    - king of Salem (the original Jerusalem)
    - "priest of the most high God"
    - Hebrews 7:3 describes Melchizedek as:
      - without father
      - without mother
      - without descent
      - having neither beginning of days, nor end of life
    - quite possibly a pre-incarnate appearance of Jesus Christ, or a Christophany (appearance of Christ to a human)
    - Psalm 110:4 speaking of the coming Messiah – "a priest for ever after the order of Melchizedek"
      - Note: this shows that Christ is after the priesthood of Melchizedek, not the priesthood of Aaron
  - V-20 – Abraham gave Melchizedek "tithes of all"
    - Hebrews 7:1-2 defines this – "Abraham gave a tenth part of all"
- **Jacob**
  - Genesis 28:22 – "of all that thou shalt give me I will surely give the tenth unto thee"
  - Jacob was asking for God's blessings, and in return promised to give Him "the tenth"
- **Is Tithing Only an Old Testament Practice?**
  - Argument against tithing today: "It was part of the old law, and Jesus nailed the old law to the Cross. We are no longer under the old law."
    - What exactly was nailed to the cross?
    - Colossians 2:14 – "Blotting out the handwriting of ordinances that was against us, which was contrary to us, and took it out of the way, nailing it to his cross."
      - things that were "**against**" us
      - things that were "**contrary**" to us
  - **three types of laws**
    - **civil (national)** – applied to Israel as a nation; leave a corner of your field unharvested for the poor, if an animal falls into a ditch on your property, you are responsible, etc.
    - **ceremonial** – laws to make one physically separate, pure, and clean (representing a future time when people could be spiritually pure and separate); these laws were fulfilled in Christ; we are cleansed by His blood
    - **moral** – laws that come from God's nature, from God's moral character
  - **Moral laws are timeless**
    - in place before the Levitical Law
    - still in place today
    - compare with the law of gravity

- no matter how many times you drop something, it will always fall down
- examples of moral laws:
  - sowing and reaping
  - laws on sexual conduct
  - loving God and loving others
- laws that were against us:
  - animal sacrifice
  - dietary and clothing restrictions
- **Questions**
  - is tithing against us? (Discuss)
  - was tithing in place **BEFORE** the civil and levitical laws were given?
    - Abraham tithed in 1913 B.C.
      - 422 years before the Law was given to Moses
    - Jacob tithed in 1760 B.C.
      - 269 years before the giving of the Law
  - Note: moral laws were incorporated into the Mosaic Law
    - thou shalt not kill (moral principle) – not nailed to the Cross
    - part of the 10 Commandments
  - **Food for Thought:** some say we should just give "freewill offerings." However, these were also established prior to the levitical law (Deuteronomy 12:5-6). If tithes were abolished, why not freewill offerings as well?
- **Did Jesus Speak of Tithing?**
  - Matthew 23:23 – "Woe unto you, scribes and Pharisees, hypocrites! for ye pay tithe of mint and anise and cummin, and have omitted the weightier matters of the law, judgment, mercy, and faith: these ought ye to have done, and not to leave the other undone."
    - Jesus was denouncing them for their legalism
    - not a dismissal of tithing – "these ought ye to have done"
  - Luke 11:42
    - "tithe ... these ought ye to have done"
    - don't leave the other undone
    - Jesus validated tithing
    - If tithing was to be done away with, why did Jesus support it in His teachings?
    - **Further Study:** consider and study the word "alms" in verse 41 (Acts 24:17 "alms" and "offerings")
- **What Is the Reason (Purpose) for Tithing?**
  - Let us study tithing principles
  - Look where tithes were to be given
    - Malachi 3:10 – "Bring ye all the tithes into the storehouse, that there may be meat in mine house ...."
      - "ALL the tithes" belong in the "storehouse"
        - "storehouse" – is where the supply is; where one is taken care of; where one gets their soul fed
          - God's house (OT – tabernacle, temple; NT – local church)

- "meat in mine house" – tithes were primarily to **support** the Levites
- **Numbers 18:20-24**
  - the Levites were not to own land; they were solely dedicated to taking care of the things of God
    - it was the people's responsibility to take care of them
    - v. 20 – "Thou shalt have no inheritance in their land, neither shalt thou have any part among them"
    - v. 21 – "I have given the children of Levi all the tenth in Israel for an inheritance, for their service which they serve, even the service of the tabernacle of the congregation."
    - v. 24 – "But the tithes of the children of Israel ... I have given to the Levites to inherit ...."
    - God did not want the Levites to spend their time taking care of crops, animals, and land
    - their responsibility was "the service of the tabernacle" (v. 21)
- **Nehemiah 10:32, 39**
  - v. 32 – "Also we made ordinances for us, to charge ourselves yearly with the third part of a shekel for the service of the house of our God"
    - AMP – we pledged to contribute ... to support the expenses of the house of God
  - v. 39 – this was distributed among the priests, the porters, the singers, etc.
    - "and we will not forsake the house of our God"
    - AMP – in this manner, we will not neglect the house of God
- **1 Corinthians 9:1-14**
  - Paul refers to OT practices (which have their foundation in moral law) to validate NT practices
  - just as the OT tabernacle needed capital to operate, so does the NT church
  - Quote: "This is one reason God ordained the congregation system; we can do together collectively what none of us can do individually" (Brother Earl Borders).
  - Paul's examples:
    - v. 6 – "forbear working"; as a minister, things should be such that they would not have to engage in secular working
      - Note: many small congregations cannot afford full-time support of their pastor; consider/discuss the hindrances and distractions a pastor faces when he needs to work a full-time job at the same time he is pastoring a work
    - v. 7-9 – Paul compared natural, civil, and legal arguments
      - **Civil:** "Who goeth a warfare any time at his own charges?"
        - when a man goes into the military, do we not provide for him? The army pays for his clothes, food, housing, supplies, weapons, training, and a paycheck.
      - **Natural:** "planteth a vineyard, and eateth not of the fruit thereof? ... feedeth a flock, and eateth not of the milk of the flock?"

- the farmer is fed by the field he works in
- the shepherd is supported by the sheep he cares for
- **Legal:** "For it is written in the law of Moses, thou shalt not muzzle the mouth of the ox that treadeth out the corn. Doth God take care for oxen?" (Verse 9).
  - referring back to Deuteronomy 25:4 – "Thou shalt not muzzle the ox when he treadeth out the corn."
  - "This law simply commanded the humane treatment of a working animal. In those days, grain was broken away from its husk by an ox walking on it repeatedly (usually in a circle). It was cruel to force the ox to walk over all that grain, yet to muzzle him so he couldn't eat of it" (The Enduring Word Commentary).
    - don't muzzle the ox; let him profit from his work
    - let the ox get a mouthful every so often
- What is the spiritual principle Paul was teaching?
  - v. 10 – "he that ploweth should plow in hope"
  - "he that thresheth in hope should be partaker of his hope"
  - hope of what?
    - v. 11 – "If we have sown unto you spiritual things, is it a great thing if we shall reap your carnal things [material benefits; AMP]?"
    - "It is right for the spiritual work of God's ministers to be repaid with the material support of the people they minister unto" (The Enduring Word Commentary).
  - who are the oxen in the New Testament?
  - 1 Timothy 5:17 – "let the elders [ministry] that rule well ... not muzzle the ox ... and the laborer is worthy of his reward"
- **Other Examples:**
  - **1 Thessalonians 2:9**
    - AMP – "We worked night and day [practicing our trade] in order not to be a [financial] burden to any of you while we proclaimed the gospel of God to you."
    - Paul worked night and day; he supported his own needs
    - the people either couldn't or wouldn't support him
  - **2 Thessalonians 3:8**
    - AMP – "nor did we eat anyone's bread without paying for it, but with labor and hardship we worked night and day [to pay our own way] so that we would not be a financial burden on any of you."
  - **2 Corinthians 11:8**
    - AMP – "I robbed other churches by accepting [more than their share of] financial support for my ministry to you."
    - The churches in Macedonia supported Paul (v. 9)
    - In other words, he did them a disservice by allowing these other churches to support him when the Corinthian church would not

- they could afford it; Paul did not correct this situation
  - 2 Corinthians 12:13 – "forgive me for this injustice" (AMP)
- **1 Corinthians 9:14**
  - "Even so hath the Lord ordained that they which preach the gospel should live of the gospel."
    - "even so" – just as the civil, natural, and legal examples apply, so does the religious
    - "live **OF** the gospel" – be supported by those who believe the message; get their living from this work (other versions)
- **Compare Galatians 6:6 and Deuteronomy 26:11-12**
  - Galatians 6:6 – "Let him that is taught in the word communicate [share] unto him that teacheth in all good things."
  - Deuteronomy 26:11-12 – "And thou shalt rejoice in every good thing which the Lord thy God hath given unto thee, and unto thine house, thou, and the Levite, and the stranger that is among you. . . . When thou hast made an end of tithing ...."
  - When Paul is instructing hearers to share with the ministers, he uses very similar language to OT verses about tithing – "all good things."
- **Question:** if the tithe was intended to support the ministry of the Old Testament (Levites), doesn't that same principle still apply today (support the ministry)?
- **How Should I Tithe?**
  - Tithe should be proportion to income (percentage)
    - fair and equitable way for everyone
    - Acts 11:29
    - 2 Corinthians 8:12
    - **Food for Thought:** 2 Corinthians 9:7 is used by some as a guideline "as you have purposed in your heart." However, context must be considered. Look at verse 9. This is speaking about giving to the poor, not the church.
      - under the Law, giving to the poor was a "freewill offering"
  - Tithes should be systematic
    - some wait several months and pay all at once
    - Consider: 1 Corinthians 16:1-3
  - Tithe should be given cheerfully, not grudgingly
    - Read 2 Corinthians 9:7
  - If 10 percent was the minimum under the OT law, how can we start any less?
    - Matthew 5:20 – "That except your righteousness shall exceed the righteousness of the scribes and Pharisees ..."
    - **Food for Thought:** Jews gave at least 23 percent per year (Numbers 18:20-32; Deuteronomy 14:22-29)
  - **Firstfruits**
    - Proverbs 3:9 "honor the Lord with ... firstfruits"
      - pay tithe first, not with what is left
    - this is one of the reasons Abel's sacrifice was accepted and Cain's was not
      - Genesis 4:2 Cain brought his offering in the "process of time"; when he got

- around to it (obligation)
- principle = God wants to be first (first place)
- Matthew 6:33 "seek ye first ... all these things shall be added"
  - takes care of God's business, He'll take care of you

**Sources**

- Audio Message: Tithing by Earl R. Borders
- <https://enduringword.com/bible-commentary/genesis-14/>
- <https://get.tithe.ly/blog/106-bible-scriptures-about-giving>
- <https://healthresearchfunding.org/21-tithing-statistics/>
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